

Joint Legislative Audit and Review Commission

Annual Workplan

And Salary Scales

May 13, 2002



Proposed 2003 Workplan

- **Risk model used to evaluate the audit work needed for agencies, institutions, and special projects**
- **For 2003, budget cuts require a reduction in the proposed workplan**

Workplan Reduction

Average workplan – last 4 years	178,487
Prior Year Workplan (FY2002)	176,723
Proposed 2003 Workplan	167,073
Reduction in Audit Hours	9,650

Workplan Reduction

Savings by deferring lower risk agencies to next year	5,650
Savings from reducing audit scope	5,000
Audit efficiencies	1,000
Additional resources for GASB34 implementation	<u>(2,000)</u>
Total Reduction	<u>9,650</u>

Lower Risk Agencies

Milk Commission

Labor & Industry

Arts

State Library

Marine Resources

C/A Services Council

Rapp. River Basin

Supreme Court

Veterans Affairs

Professional & Occup. Reg.

Mines, Minerals, & Energy

SCHEV

Museums

Ches. Bay Local Assistance

Fire Programs

Motor Vehicle Dealer Bd.

State Bar Examiners

Elections

Total Hours by Function

Special Projects	11,485
Judicial Branch	319
Executive Departments	109,760
Independent Agencies	9,059
Local Governments, Clerks, and Courts	<u>36,450</u>
TOTAL WORKPLAN	<u>167,073</u>

Hours by Executive Departments

Executive Offices and Administration	2,611
Commerce and Trade	5,082
Education	44,400
Finance	20,887
Health and Human Services	15,845
Natural Resources	2,694
Public Safety	7,697
Technology	1,199
Transportation	<u>9,345</u>
Total Hours by Executive Departments	<u>109,760</u>

Special Projects

- **Statewide Review of Performance Measures
(Chapter 727 – 2002 Acts of Assembly (HB 1003))**
- **Commonwealth Competition Council
Savings**
- **eVA Implementation**
- **System Development Projects**
- **DIT Service Bureau Review**
- **Social and Medical Services Systems**

Special Projects

- **Small Purchase Card Charge Program**
- **Commonwealth's Fleet Management**
- **Surplus Property Program**
- **Controllable Assets Policies and Procedures**
- **Preventive Maintenance Procedures**

Salary Scales

- There are NO proposed changes to the salary scales
- Salary bonuses approved by the 2002 General Assembly will be given August 30

Salary Scales

<u>Position</u>	Number of		<u>Present AND Proposed Scale</u>
	<u>2002</u>	<u>2003</u>	
Deputy Auditor	1	1	\$71,190 - \$113,575
Project Leader	16	16	54,500 - 111,700
Auditor	45	45	37,325 - 71,450
Staff ⁽¹⁾	<u>82</u>	<u>82</u>	22,457 - 47,250
Total	<u>144</u>	<u>144</u>	

⁽¹⁾ Staff positions for include 71 audit staff and 11 audit support staff.

Requested Actions

- **Approval of the Workplan**
- **Approval of the Salary Scales**